

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 16114
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On September 11, 2001, the staff of the Tax Discovery Bureau of the Idaho State Tax Commission issued a Notice of Deficiency Determination to [Redacted] (taxpayer), proposing income tax, penalty, and interest for the taxable years 1997 and 1998 in the total amount of \$2,654.

On November 3, 2001, the taxpayer filed a timely appeal and petition for redetermination. The taxpayer did not respond to the Tax Commission's hearing rights letter and has provided nothing further for the Tax Commission to consider. The Tax Commission, having reviewed the file, hereby issues its decision.

The Tax Discovery Bureau (Bureau) received information that the taxpayer received wages in 1997 and 1998 that were reported to the Idaho Department of Labor. The Bureau searched the Tax Commission's records and found that the taxpayer did not file Idaho income tax returns for those years. The Bureau sent the taxpayer a letter asking him about his filing requirement, but the taxpayer did not respond. [Redacted] The Bureau prepared income tax returns for the taxpayer and sent him a Notice of Deficiency Determination. The taxpayer protested the Bureau's determination stating that he had filed returns for those years and that he had copies of the returns. He stated he did not remember not filing his 1997 and 1998 returns. The Bureau wrote back to the taxpayer and asked him to provide copies of his returns and W-2 wage statements. The taxpayer responded saying he needed until February 15, 2002, to get

copies of his W-2 statements from his past employers. The Bureau allowed the taxpayer the additional time, but the taxpayer failed to provide any additional information.

The Bureau referred the matter for administrative review, and the Tax Commission sent the taxpayer a letter giving him two options for having the Notice of Deficiency Determination redetermined. The taxpayer did not respond to the Tax Commission's letter so a follow-up letter was sent. The taxpayer still did not respond. Therefore, the Tax Commission decided the matter based upon the information available.

The taxpayer did not deny his requirement to file an Idaho income tax return. He also did not disagree with the Bureau's determination of his taxable income. The taxpayer's only argument was that he thought he had filed his 1997 and 1998 Idaho income tax returns. However, the taxpayer did not provide anything to show that he had filed either of the returns in question. The taxpayer offered no explanation other than he did not remember not filing his returns.

The Tax Commission does not have a record of the taxpayer filing his 1997 and 1998 returns. The Tax Commission's records do show the taxpayer filed income tax returns for the years surrounding 1997 and 1998. Therefore, absent documentation showing the taxpayer mailed or submitted his 1997 and 1998 returns, the Tax Commission must assume the taxpayer did not file his 1997 and 1998 returns.

In addition to not showing he filed returns, the taxpayer did not provide anything to show the returns the Bureau prepared were in error; he did not meet his burden of proof. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810, 814, 683 P.2d 846, 850 (1984). Therefore, the Tax Commission upholds the Bureau's determination of the tax deficiency.

The Bureau added interest and penalty to the taxpayer's Idaho tax deficiency. The Tax Commission reviewed those additions and found both to be appropriate and in accordance with Idaho Code sections 63-3045 and 63-3046.

WHEREFORE, the Notice of Deficiency Determination dated September 11, 2001, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1997	\$ 901	\$ 225	\$ 316	\$1,442
1998	880	220	241	<u>1,341</u>
			TOTAL DUE	<u>\$2,783</u>

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is included with this decision.

DATED this ____ day of _____, 2002.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2002, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]
